

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:18-CV-3138
Plaintiff,	)	
	)	
v.	)	
	)	
JONATHAN H. PISER,	)	
	)	
Defendant.	)	
_____	)	

COMPLAINT

The United States of America, with the authorization of the Secretary of the Treasury and at the direction of the Attorney General, brings this action under 31 U.S.C.

§ 3711(g)(4)(C) to collect an outstanding civil penalty assessed against Jonathan H. Piser for his failure to timely report his financial interest in and signature authority over a foreign bank or other financial account as required by 31 U.S.C. § 5314 and its implementing regulations.

In support of its complaint, the United States alleges as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1331, 1345, and 1355(a).
2. Jonathan H. Piser resides within the jurisdiction of this Court.
3. The Northern District of Illinois is the proper venue for this action under 28 U.S.C. §§ 1391(b)(1) and 1395(a) because the defendant resides in that District.

Count I – Reduce FBAR Penalty Assessment against Jonathan H. Piser to Judgment

4. Jonathan H. Piser is and was a “United States person” within the meaning of 31 C.F.R. § 1010.350 at all times relevant to this action.
5. During calendar years 2009, 2010, 2011, and 2012, Jonathan H. Piser had a financial interest in and signature authority over bank or other financial accounts at Credit Agricole (Suisse) SA in Switzerland (the “Credit Agricole Account”).
6. The aggregate value of the Credit Agricole Account exceeded \$10,000 at all times during 2009, 2010, 2011, and 2012.
7. Jonathan H. Piser failed to timely file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (hereinafter “FBAR”), in 2009, 2010, 2011, and 2012, reporting his financial interest in and signature or other authority over the Credit Agricole Account.
8. On May 20, 2016, civil penalties in the following amounts were assessed against Jonathan H. Piser pursuant to 31 U.S.C. § 5321 for his failure to timely report his financial interest in and signature authority over the Credit Agricole Account during 2009, 2010, 2011, and 2012 (hereinafter the “FBAR Penalty”):

<u>Year</u>	<u>Penalty</u>
2009	\$10,000
2010	\$10,000
2011	\$10,000
2012	\$10,000

9. At the time of Jonathan H. Piser's violations of the reporting requirement with respect to foreign financial accounts maintained during 2009, 2010, 2011, and 2012, the aggregate balances in the Credit Agricole Account were as follows:

<u><b>Year</b></u>	<u><b>Balance</b></u>
2009	\$3,753,340
2010	\$2,980,915
2011	\$1,767,284
2012	\$1,291,686

10. By letter dated March 28, 2016, the Internal Revenue Service notified Jonathan H. Piser of the proposed FBAR Penalty assessment.

11. On April 25, 2016, Jonathan H. Piser signed a Form 13449, Agreement to Assessment and Collection of Penalties Under 31 U.S.C. §§ 5321(a)(5) and (6).

12. The FBAR assessments were made on May 20, 2016.

13. By letter dated May 25, 2016, the Internal Revenue Service notified Jonathan H. Piser of the FBAR Penalty assessment and demanded payment of the penalty.

14. The balance due on the FBAR Penalty assessed against Jonathan H. Piser, along with statutory additions and interest, including a late-payment penalty assessed pursuant to 31 U.S.C. § 3717(e)(2), was \$41,743.13 as of May 4, 2017.

WHEREFORE, the United States requests that this Court:

- (1) enter judgment in favor of the United States and against Jonathan H. Piser in the amount of \$41,743.13, plus statutory additions and interest from May 4, 2017, for the unpaid FBAR Penalty assessed against him; and
- (2) Grant any other such relief that the Court deems just and proper.

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Jordan A. Konig  
JORDAN A. KONIG  
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Of Counsel:

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United States Attorney  
Northern District of Illinois

## CIVIL COVER SHEET

The ILND 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (See instructions on next page of this form.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(Except in U.S. plaintiff cases)

(c) Attorneys (firm name, address, and telephone number)

Jordan A. Konig, U.S. Department of Justice Tax Division,  
P.O. Box 55, Washington, DC 20044, (202) 305-7917

**DEFENDANTS**

Jonathan H. Piser

County of Residence of First Listed Defendant \_\_\_\_\_ Cook  
(In U.S. plaintiff cases only)

Note: In land condemnation cases, use the location of the tract of land involved.

Attorneys (if known)

**II. BASIS OF JURISDICTION** (Check one box, only.)

- ☒ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government not a party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate citizenship of parties in Item III.)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (For Diversity Cases Only.)

(Check one box, only for plaintiff and one box for defendant.)

- |   | PTF                                   | DEF                        |   | PTF                        | DEF                        |
|---|---------------------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input checked="" type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2            | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3            | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Check one box, only.)

CONTRACT	TORTS	PRISONER PETITIONS	LABOR	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice <b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729 (a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/ Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY	CIVIL RIGHTS	BANKRUPTCY	FORFEITURE/PENALTY	SOCIAL SECURITY
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee (Prisoner Petition) <input type="checkbox"/> 465 Other Immigrant Actions	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input checked="" type="checkbox"/> 690 Other	<input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAXES</b> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

**V. ORIGIN** (Check one box, only.)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation ☐ 8 Multidistrict Litigation Direct File

**VI. CAUSE OF ACTION** (Enter U.S. Civil Statute under which you are filing and write a brief statement of cause.)

31 U.S.C. § 5321 (reduce FBAR penalty assessments to judgment)

**VII. Previous Bankruptcy Matters** (For nature of suit 422 and 423, enter the case number and judge for any associated bankruptcy matter previously adjudicated by a judge of this Court. Use a separate attachment if necessary.)**VIII. REQUESTED IN COMPLAINT:**

☐ Check if this is a class action under Rule 23, F.R.C.V.P.

DEMAND \$ \$41,743.13

Check Yes only if demanded in complaint.

JURY DEMAND: ☐ Yes ☒ No**IX. RELATED CASE(S) IF ANY** (See instructions)

Judge

Case Number

**X. Is this a previously dismissed or remanded case?** ☐ Yes ☒ No If yes, Case #

Date

05/02/2018

Signature of attorney of record

/s/ Jordan A. Konig

Name of Judge